"Municipal corporation" § 1-101
"Operating property" § 1-101 "Real property" § 1-101

5-103. DUTY TO NOTIFY SUPERVISOR OF THE ISSUANCE OF BUILDING PERMITS.

THE PERSON RESPONSIBLE FOR ISSUING BUILDING PERMITS SHALL IMMEDIATELY AFTER ISSUING A BUILDING PERMIT SUBMIT A COPY OF THE BUILDING PERMIT TO THE SUPERVISOR OF THE COUNTY WHERE THE BUILDING IS LOCATED.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 242.

The reference to the supervisor of the county "where the building is located" is substituted for the former reference to "[i]n every county and in every incorporated municipality where building permits are required", for clarity.

The former reference to "agency" is deleted as included in the use of the defined term "person".

The former reference to "the supervisor of assessments" for Baltimore City is deleted as included in the defined term "supervisor".

The second sentence of former Art. 81, § 242, which referred to general penalty provisions, is deleted as unnecessary in light of the general penalty provisions in Title 14, Subtitle 10 of this article.

Defined terms: "County" § 1-101
"Person" § 1-101 "Supervisor" § 1-101

TITLE 6. TAXABLE PROPERTY; IMPOSITION OF TAX; SETTING TAX RATES.

SUBTITLE 1. TAXABLE PROPERTY.

6-101. PROPERTY SUBJECT TO TAX.

(A) IN GENERAL.

(1) EXCEPT AS OTHERWISE PROVIDED BY SUBSECTION (B) OF THIS SECTION AND TITLE 7 OF THIS ARTICLE, ALL PROPERTY LOCATED IN THIS STATE IS SUBJECT TO ASSESSMENT AND PROPERTY TAX.

(2) PROPERTY SUBJECT TO ASSESSMENT AND TAX UNDER THIS ARTICLE INCLUDES PROPERTY OWNED OR LEASED BY THE UNITED STATES OR ANY AGENCY OR DEPARTMENT OF THE UNITED STATES, TO THE FULLEST EXTENT POSSIBLE UNDER THE CONSTITUTION OF THE UNITED STATES AND THE LAWS OF THE UNITED STATES.